

**City of Riverside**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
**June 30, 2006**  
**(amounts expressed in thousands)**

<b>Assets</b>	<b>Airport</b>	<b>Refuse</b>	<b>Trans- portation</b>	<b>Public Parking</b>	<b>Total</b>
<b>Current assets:</b>					
Cash and investments	\$ 946	\$ 5,084	\$ 289	\$ 2,887	\$ 9,206
Receivables (net of allowances for uncollectibles)					
Interest	3	119	-	33	155
Utility billed	-	452	-	-	452
Utility unbilled	-	632	-	-	632
Accounts	52	90	6	8	156
Intergovernmental	142	-	79	29	250
Restricted assets:					
Cash and cash equivalents	-	3,245	-	-	3,245
<b>Total current assets</b>	<b>1,143</b>	<b>9,622</b>	<b>374</b>	<b>2,957</b>	<b>14,096</b>
<b>Non-current assets:</b>					
Deferred charges	255	6,148	669	188	7,260
Capital assets:					
Land	7,061	-	-	3,713	10,774
Buildings	2,114	-	22	19,900	22,036
Accumulated depreciation-buildings	(818)	-	(6)	(1,761)	(2,585)
Improvements other than buildings	6,853	-	-	325	7,178
Accumulated depreciation-improvements other than buildings	(2,848)	-	-	(325)	(3,173)
Machinery and equipment	258	8,981	1,746	422	11,407
Accumulated depreciation-machinery and equipment	(106)	(6,103)	(971)	(418)	(7,598)
Construction in progress	5,482	-	-	-	5,482
<b>Total non-current assets</b>	<b>18,251</b>	<b>9,026</b>	<b>1,460</b>	<b>22,044</b>	<b>50,781</b>
<b>Total assets</b>	<b>19,394</b>	<b>18,648</b>	<b>1,834</b>	<b>25,001</b>	<b>64,877</b>

continued

**City of Riverside**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
**June 30, 2006**  
**(amounts expressed in thousands)**

<b>Liabilities</b>	<b>Airport</b>	<b>Refuse</b>	<b>Trans- portation</b>	<b>Public Parking</b>	<b>Total</b>
Current liabilities:					
Accounts payable	7	537	3	70	617
Accrued payroll	50	758	142	37	987
Unearned revenue	92	-	224	1	317
Deposits	1	-	-	-	1
Capital leases-current	17	-	-	-	17
Landfill capping-current	-	300	-	-	300
Total current liabilities	167	1,595	369	108	2,239
Non-current liabilities:					
Capital leases	186	-	-	-	186
Advances from other funds	430	2,130	669	4,655	7,884
Landfill capping	-	3,144	-	-	3,144
Total non-current liabilities	616	5,274	669	4,655	11,214
Total liabilities	783	6,869	1,038	4,763	13,453
<b>Net Assets</b>					
Invested in capital assets, net of related debt	14,701	2,140	791	4,449	22,081
Restricted for other purposes	-	3,217	-	-	3,217
Unrestricted	3,910	6,422	5	15,789	26,126
Total net assets	\$ 18,611	\$ 11,779	\$ 796	\$ 20,238	\$ 51,424

**City of Riverside**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Nonmajor Enterprise Funds**  
**For the fiscal year ended June 30, 2006**  
**(amounts expressed in thousands)**

	<u>Airport</u>	<u>Refuse</u>	<u>Trans- portation</u>	<u>Public Parking</u>	<u>Totals</u>
Operating revenues:					
Charges for services	\$ 1,162	\$ 15,161	\$ 238	\$ 2,837	\$ 19,398
Operating expenses:					
Personal services	393	3,681	1,527	333	5,934
Contractual services	32	2,786	22	807	3,647
Maintenance and operation	172	4,771	333	214	5,490
General	126	1,663	305	1,116	3,210
Materials and supplies	16	677	192	1	886
Insurance	30	128	103	66	327
Depreciation and amortization	220	759	406	69	1,454
Total operating expenses	989	14,465	2,888	2,606	20,948
Operating Income (loss)	173	696	(2,650)	231	(1,550)
Nonoperating revenues (expenses):					
Operating grants	7	-	2,697	-	2,704
Interest income	4	220	-	89	313
Other	350	318	-	291	959
Loss on retirement of capital assets	-	-	(3)	-	(3)
Interest expense and fiscal charges	(15)	(81)	(29)	(95)	(220)
Total non operating revenues	346	457	2,665	285	3,753
Income before capital contributions and transfers	519	1,153	15	516	2,203
Capital contributions	-	-	92	-	92
Transfers in	-	150	-	-	150
Change in net assets	519	1,303	107	516	2,445
Total net assets - beginning	18,092	10,476	689	19,722	48,979
Total net assets - ending	\$ 18,611	\$ 11,779	\$ 796	\$ 20,238	\$ 51,424

City of Riverside  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the fiscal year ended June 30, 2006  
(amounts expressed in thousands)

	Airport	Refuse	Trans- portation	Public Parking	Totals
Cash flows from operating activities:					
Cash received from customers and users	\$ 1,011	\$ 15,078	\$ 232	\$ 2,961	\$ 19,282
Cash paid to employees for services	(398)	(3,595)	(1,525)	(328)	(5,846)
Cash paid to other suppliers of goods or services	(1,094)	(10,276)	(1,247)	(3,294)	(15,911)
Other receipts	350	318	-	291	959
Net cash provided (used) by operating activities	<u>(131)</u>	<u>1,525</u>	<u>(2,540)</u>	<u>(370)</u>	<u>(1,516)</u>
Cash flows from noncapital financing activities:					
Transfers in	-	150	-	-	150
Operating grants	7	-	3,191	-	3,198
Advances from interfund receivables	-	-	-	3,798	3,798
Payments on interfund receivables	-	-	-	-	-
Advances to other funds	(78)	(786)	(8)	(333)	(1,205)
Net cash provided (used) by noncapital financing activities	<u>(71)</u>	<u>(636)</u>	<u>3,183</u>	<u>3,465</u>	<u>5,941</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(598)	(669)	(444)	(2,470)	(4,181)
Proceeds from the sale of capital assets	-	-	27	-	27
Principal paid on long-term obligations	(32)	-	-	-	(32)
Interest paid on long-term obligations	(15)	(81)	(29)	(95)	(220)
Capital contributions	1,665	-	92	-	1,757
Net cash provided (used) for capital and related financing activities	<u>1,020</u>	<u>(750)</u>	<u>(354)</u>	<u>(2,565)</u>	<u>(2,649)</u>
Cash flows from investing activities:					
Income from investments	5	195	-	56	256
Net cash provided by investing activities	<u>5</u>	<u>195</u>	<u>-</u>	<u>56</u>	<u>256</u>
Net increase in cash and cash equivalents	823	334	289	586	2,032
Cash and cash equivalents, beginning	123	7,995	-	2,301	10,419
Cash and cash equivalents, ending	<u>\$ 946</u>	<u>\$ 8,329</u>	<u>\$ 289</u>	<u>\$ 2,887</u>	<u>\$ 12,451</u>

continued

City of Riverside  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the fiscal year ended June 30, 2006  
(amounts expressed in thousands)

	Airport	Refuse	Trans- portation	Public Parking	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating Income (loss)	\$ 173	\$ 696	\$ (2,650)	\$ 231	\$ (1,550)
Other receipts	350	318	-	291	959
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	220	759	406	69	1,454
Amortization of pension costs	1	3	2	-	6
(Increase) in utility billed receivable	-	(24)	-	-	(24)
(Increase) in utility unbilled receivable	-	(36)	-	-	(36)
(Increase) decrease in accounts receivable	(9)	(23)	(6)	153	115
Decrease in intergovernmental receivable	(142)	-	-	(29)	(171)
Increase in prepaid items	-	-	1	-	1
Increase (decrease) in accounts payable	(709)	21	(9)	(433)	(1,130)
Increase (decrease) in accrued payroll	(6)	83	-	5	82
Increase (decrease) in deferred revenue	(9)	8	-	-	(1)
(Decrease) in due to other funds	-	-	(284)	(657)	(941)
(Decrease) in landfill capping	-	(280)	-	-	(280)
Net cash provided (used) by operating activities	<u>\$ (131)</u>	<u>\$ 1,525</u>	<u>\$ (2,540)</u>	<u>\$ (370)</u>	<u>\$ (1,516)</u>

